

04 NCAC 24D .0403 is proposed for amendment as follows:

04 NCAC 24D .0403 PAYMENT OF EMPLOYER TAXES

(a) Taxes shall be due and payable to the Division of Employment Security and sent to DES's administrative office in Raleigh, North Carolina, or delivered to an agent of DES designated to accept payments as provided in 04 NCAC 24A .0104(y).

~~(b) Tax payments shall be made as follows:~~

~~(1) — electronic check;~~

~~(2) — credit card;~~

~~(3) — Automated Clearing House (ACH) credit;~~

~~(4) — business check with funds drawn from a U.S. financial institution;~~

~~(5) — cashier's check from a U.S. financial institution; or~~

~~(6) — cash.~~

~~(c) Payments shall be made payable to the Division of Employment Security and sent by U.S. mail or delivery service to DES Tax Administration at Post Office Box 26504, Raleigh North Carolina 27611.~~

~~(d)~~(b) Timeliness of payments shall be determined pursuant to ~~the~~ 04 NCAC 24A .0106.

History Note: Authority G.S. 96-4; 96-9.15;

Eff. July 1, 2015;

Amended Eff. July 1, 2018.